



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Release Number: **201123046**
Release Date: 6/10/2011
Date: March 16, 2011

Contact Person:

Identification Number:

Contact Number:

Employer Identification Number:

UIL: 6104.00-00

Legend:

C =
D =
E =
F =
G =
H =

Dear

This is our final determination that you are not the subject of a harassment campaign within the meaning of section 6104(d)(4) of the Internal Revenue Code (the "Code").

We made this determination for the following reason(s):

This is in response to the inquiry dated October 20, 2010, requesting a harassment campaign determination on your behalf. The inquiry also referenced C, D, E, F, and G.

This letter is limited to the request made on your behalf because the submission did not include a Form 2848, *Power of Attorney and Declaration of Representative*, for the remaining organizations. For us to process the ruling requests for those organizations, each organization would need to submit its own Form 2848. If the remaining organizations want a ruling applicable to their specific circumstances, they can submit their own ruling requests. Please note, however, that the information you provided would support the same outcome for similar requests.

Your request is based on the actions of members of H, a request or requests by member(s) of H for financial documents and records, and a request by H for your Form 1023 applications and your last three tax returns. You request an exemption to the requirement to provide H with the Forms 990, application for tax exemption, and your other financial documents. Please note that organizations exempt from federal income tax are required to make available for public inspection only specific information as provided for in section 6104 of the Internal Revenue Code (the "Code") (e.g., Form 990, applications for tax exemption, and form 990-T). Any other request for documents is outside the scope of the Code and this letter. The applicable Code provisions are discussed below.

Section 6104(d)(1) of the Code requires organizations exempt from federal income tax to make certain materials available for inspection upon the request of an individual, including Forms 990, 990-EZ, 990-PF, 990-T, and applications for tax exemption under section 501. If the request for the material is made in person, a copy shall be provided immediately. If the request is made in writing, the material shall be provided within 30 days of receipt of the request.

Section 6104(d)(2) of the Code provides for a 3-year limitation on inspection of annual returns. Therefore, only the three most recent Form 990 information returns and Form 990-T of an organization must be provided for inspection. Please note that, for Form 990-T, the inspection requirement is effective only for returns filed on or after August 6, 2006.

Section 6104(d)(4) of the Code provides that a tax-exempt organization is not required to fulfill a request for inspection of discloseable information if the Internal Revenue Service determines the organization is the subject of a harassment campaign and compliance with such request would not be in the public interest.

Section 301.6104(d)-3(b) of the Treasury regulations clarifies what constitutes “harassment” for purposes of a harassment campaign determination. It states that a group of requests for an organization’s application for tax exemption or annual information returns is indicative of a harassment campaign if the requests are part of a single coordinated effort to disrupt the operations of a tax-exempt organization, rather than to collect information about the organization. Facts and circumstances that indicate the organization is the subject of a harassment campaign include: a sudden increase in the number of requests; an extraordinary number of requests made through form letters or similarly worded correspondence; evidence of a purpose to deter significantly the organization’s employees or volunteers from pursuing the organization’s exempt purpose; requests that contain language hostile to the organization; direct evidence of bad faith by organizers of the purported harassment campaign; evidence that the organization has already provided the requested documents to a member of the purported harassing group; and a demonstration by the tax-exempt organization that it routinely provides copies of its documents upon request.

Section 301.6104(d)-3(c) of the Treasury regulations (the “regulations”) provides a special rule for multiple requests from a single individual or address. A tax-exempt organization may disregard any request for copies of all or part of any document beyond the first two received in any 30-day period or the first four received within any one-year period from the same individual or the same address, regardless of whether the Service has determined that the organization is subject to a harassment campaign.

The information provided with the request for a harassment campaign determination on your behalf involves a single requestor, H, by a representative of H. A request for information from one requestor can not serve as a basis for a harassment campaign determination, regardless of the motivation of the person requesting the documents. As indicated in section 301.6104(d)-3(b) of the regulations, a group of requests for Form 990 returns or application for exemption would be required to conclude that an organization is the subject of a harassment campaign, and then only if the requests are part of a single coordinated effort to disrupt the operations of the tax-exempt organization. Requests from a single requestor are addressed in the special rule of section 301.6104(d)-3(c) of the regulations. Thus, it is unnecessary to analyze the facts and circumstances discussed in the regulations. Note, however, that under section 301.6104(d)-3(c) of the regulations, you would not have to respond to any request from a single individual or

address beyond the second in a 30-day period or the fourth in a one-year period.

Based on the information provided in your request, we conclude that you are not the subject of a harassment campaign within the contemplation of section 6104(d)(4) of the Code.

Note that failure to make information available for inspection under section 6104(d) of the Code can subject a tax-exempt organization to penalties, pursuant to sections 6652 and 6685. Section 6652 imposes fines for each day of the period which an exempt organization fails to comply with the requirements of section 6104(d). Section 6685 imposes additional penalties for a willful failure to comply with section 6104(d).

We will make this letter and our proposed adverse determination letter available for public inspection under Code section 6110, after deleting certain identifying information. Please read the enclosed Notice 437, *Notice of Intention to Disclose*, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437. If you agree with our deletions, you do not need to take any further action.

If you have any questions about this letter, please contact the person whose name and telephone number are shown in the heading of this letter. If you have any questions about your Federal income tax status and responsibilities, please contact IRS TE/GE Customer Account Services at (877) 829-5500.

Sincerely,

Lois G. Lerner
Director, Exempt Organizations